

**COST ACCOUNTING STANDARDS BOARD
DISCLOSURE STATEMENT
REQUIRED BY PUBLIC LAW 100-673**

PART IV - INDIRECT COSTS

NAME OF REPORTING UNIT

Item No.	Item description																				
4.4.0	<p><u>Treatment of Variances from Actual Cost (Underabsorption or Overabsorption).</u> Where predetermined billing or costing rates are used to charge costs of service centers and expense pools to Federal contracts or other indirect cost pools (Rate Code A in Column (3) of Item 4.3.0), variances from actual costs are: (Mark the appropriate line(s) and if more than one is marked, explain on a continuation sheet.)</p> <p>A. _____ Prorated to users on the basis of charges made, at least once annually B. _____ All charged or credited to indirect cost pool(s) at least once annually Y. _____ Other(s) 1/ Z. _____ Service center is not applicable to reporting unit</p>																				
4.5.0	<p><u>Application of Overhead and G&A Rates to Specified Transactions or Costs.</u></p> <p>This item is directed to ascertaining your practice in special situations where, in lieu of establishing a separate indirect cost pool, allocation is made from an established overhead or G&A pool at a rate other than the normal full rate for that pool. In the case of such a special allocation, the terms "less than full rate" or "more than full rate" should be used to describe the practice. The terms do not apply to situations where, as in some cases of off-site activities, etc., a separate indirect cost pool and base are used and the rate for such activities is lower than the "in-house" rate.</p> <p>For each of the transactions or costs listed below, enter one of the following codes to indicate your indirect cost allocation practice with respect to that transaction or cost. If Code A, full rate, is entered, identify on a continuation sheet the pool(s) reported under items 4.1.0, 4.2.0, and 4.3.0, which are applicable. If Codes B or C, less than or more than the full rate, is entered, describe on a continuation sheet the major types of expenses that are covered by such a rate.</p> <p align="center"><u>Rate Code</u></p> <p>A. Full rate B. Special allocation at less than full rate C. Special allocation at more than full rate D. No overhead or G&A is applied Z. Transaction or cost is not applicable to reporting unit</p> <table border="0"> <thead> <tr> <th align="left"><u>Transaction or Cost to Which Indirect Costs May be Allocated</u></th> <th align="right"><u>Rate Code</u></th> </tr> </thead> <tbody> <tr> <td>(a) Subcontract costs</td> <td align="right">_____</td> </tr> <tr> <td>(b) Purchased Labor</td> <td align="right">_____</td> </tr> <tr> <td>(c) Government-furnished materials</td> <td align="right">_____</td> </tr> <tr> <td>(d) Self-constructed depreciable assets</td> <td align="right">_____</td> </tr> <tr> <td>(e) Labor on installation of assets</td> <td align="right">_____</td> </tr> <tr> <td>(f) Off-site work</td> <td align="right">_____</td> </tr> <tr> <td>(g) Interorganizational transfers out</td> <td align="right">_____</td> </tr> <tr> <td>(h) Interorganizational transfers in (Also indicate on a continuation sheet the basis used by you as transferee to charge the cost or price of interorganizational transfers to Federal contracts or similar cost objectives. If the charge is based on cost, indicate whether the transferor's G&A expenses are included.)</td> <td align="right">_____</td> </tr> <tr> <td>(i) Other transactions or costs (Enter Code B or C on this line if there are other transactions or costs to which either less than full rate or more than full rate is applied. List such transactions or costs on a continuation sheet, and for each describe the major types of expenses covered by such a rate. If there are no other such transactions or costs, enter code Z.)</td> <td align="right">_____</td> </tr> </tbody> </table>	<u>Transaction or Cost to Which Indirect Costs May be Allocated</u>	<u>Rate Code</u>	(a) Subcontract costs	_____	(b) Purchased Labor	_____	(c) Government-furnished materials	_____	(d) Self-constructed depreciable assets	_____	(e) Labor on installation of assets	_____	(f) Off-site work	_____	(g) Interorganizational transfers out	_____	(h) Interorganizational transfers in (Also indicate on a continuation sheet the basis used by you as transferee to charge the cost or price of interorganizational transfers to Federal contracts or similar cost objectives. If the charge is based on cost, indicate whether the transferor's G&A expenses are included.)	_____	(i) Other transactions or costs (Enter Code B or C on this line if there are other transactions or costs to which either less than full rate or more than full rate is applied. List such transactions or costs on a continuation sheet, and for each describe the major types of expenses covered by such a rate. If there are no other such transactions or costs, enter code Z.)	_____
<u>Transaction or Cost to Which Indirect Costs May be Allocated</u>	<u>Rate Code</u>																				
(a) Subcontract costs	_____																				
(b) Purchased Labor	_____																				
(c) Government-furnished materials	_____																				
(d) Self-constructed depreciable assets	_____																				
(e) Labor on installation of assets	_____																				
(f) Off-site work	_____																				
(g) Interorganizational transfers out	_____																				
(h) Interorganizational transfers in (Also indicate on a continuation sheet the basis used by you as transferee to charge the cost or price of interorganizational transfers to Federal contracts or similar cost objectives. If the charge is based on cost, indicate whether the transferor's G&A expenses are included.)	_____																				
(i) Other transactions or costs (Enter Code B or C on this line if there are other transactions or costs to which either less than full rate or more than full rate is applied. List such transactions or costs on a continuation sheet, and for each describe the major types of expenses covered by such a rate. If there are no other such transactions or costs, enter code Z.)	_____																				

1/ Describe on a Continuation Sheet.